



General Assembly

Amendment

February Session, 2010

LCO No. 5362

HB0542005362HD0

Offered by:

REP. HURLBURT, 53rd Dist.

SEN. RORABACK, 30th Dist.

REP. WILLIS, 64th Dist.

To: House Bill No. 5420

File No. 280

Cal. No. 155

"AN ACT CONCERNING THE TRANSITION FROM THE TEN MIL PROGRAM IN 2011."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Section 12-96 of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective from passage*):

5 Woodland or land suitable for forest planting not less than twenty-
6 five acres in area and not exceeding in value one hundred dollars per
7 acre exclusive of timber growing thereon may, upon application of the
8 owner, be given special classification as forest land for purposes of
9 taxation. Application for such classification shall be made to the State
10 Forester, accompanied by such description of the land as the State
11 Forester may require and by a sworn statement from the assessors of
12 the town giving the true value of the land alone and the true value of
13 any timber thereon. When the value of the land alone exceeds one

14 hundred dollars per acre, it shall not be classified as forest land. When
15 such application has been made, the State Forester shall examine the
16 land and, if he finds the requirements herein specified have been
17 fulfilled, he shall issue a quadruplicate certificate of classification, the
18 original to be filed in the State Forester's office, one copy in the office
19 of the Secretary of the Office of Policy and Management, one copy in
20 the assessors' office of the town in which the land is located and one
21 copy with the owner, who shall cause it to be entered on the land
22 records of such town. Any owner of land classified under this section
23 may, on or after October 1, 1972, but prior to October 1, 1973, and on or
24 after October 1, 2010, but prior to October 1, 2012, convert to the
25 provisions of section 12-107d without penalty, including, but not
26 limited to, any penalty for the value of any standing timber, provided
27 a sale or donation of such land to a non profit land preservation
28 organization or the sale or donation of a permanent conservation
29 easement upon such land preceeds such conversion. Any election to
30 convert that is made between October 1, 2010, and October 1, 2012,
31 shall be finalized not later than October 1, 2012. Any owner who elects
32 to continue with such classification shall have a tax due that shall not
33 exceed the tax due for a similarly situated landowner under the
34 provisions of section 12-107d. Any owner who elects to no longer
35 participate in such classification shall be subject to any applicable
36 penalty as provided in this chapter. Any such owner desiring such
37 conversion shall notify the board of assessors of the town in which the
38 land is located by registered mail.

39 Sec. 2. Section 12-97 of the general statutes is repealed and the
40 following is substituted in lieu thereof (*Effective from passage*):

41 Land bearing timber of more than ten years' growth, such timber
42 having a taxable value, may be classified as forest land as specified in
43 section 12-96, as amended by this act, and shall thereafter be taxed
44 annually at the local rate, but not more than ten mills in any case, upon
45 the true and actual value of the land and timber separately as
46 established by the assessors at the time the classification was made. A
47 revaluation of both land and timber separately shall be made by the

48 assessors fifty years after the date of original classification, such
49 revaluation to be subject to an annual tax at the local rate, but not more
50 than ten mills, for another period of fifty years. At the end of this
51 period, provided such classification has been continuously maintained,
52 such land and timber shall, whenever necessary, be revalued
53 separately by the assessors, and such new valuation shall be taxed
54 annually thereafter at the local rate. Whenever a cutting is made on
55 land classified under this section, except as specified in section 12-100,
56 the material removed shall be subject to a graduated yield tax at the
57 following rates on the value determined as provided in section 12-100:
58 From one to ten years after the land has been classified the tax shall be
59 two per cent of the yield; from eleven to twenty years after the land
60 has been classified the tax shall be three per cent of the yield; from
61 twenty-one to thirty years after the land has been classified the tax
62 shall be four per cent of the yield; from thirty-one to forty years after
63 the land has been classified the tax shall be five per cent of the yield;
64 from forty-one to fifty years after the land has been classified the tax
65 shall be six per cent of the yield; over fifty years after the land has been
66 classified the tax shall be seven per cent of the yield. Any owner of
67 land classified under this section may, on or after October 1, 1972, but
68 prior to October 1, 1973, and on or after October 1, 2010, but prior to
69 October 1, 2012, convert to the provisions of section 12-107d without
70 penalty, including, but not limited to, any penalty for the value of any
71 standing timber, provided a sale or donation of such land to a non
72 profit land preservation organization or the sale or donation of a
73 permanent conservation easement upon such land preceeds such
74 conversion. Any election to convert that is made between October 1,
75 2010, and October 1, 2012, shall be finalized not later than October 1,
76 2012. Any owner who elects to continue with such classification shall
77 have a tax due that shall not exceed the tax due for a similarly situated
78 landowner under the provisions of section 12-107d. Any owner who
79 elects to no longer participate in such classification shall be subject to
80 any applicable penalty as provided in this chapter. Any such owner
81 desiring such conversion shall notify the board of assessors of the town
82 in which the land is located by registered mail.

83 Sec. 3. Section 12-98 of the general statutes is repealed and the
84 following is substituted in lieu thereof (*Effective from passage*):

85 Land fully stocked with forest trees not more than ten years old,
86 except scattered older trees the value of which for timber does not
87 increase the assessed value of the property, land incompletely or
88 partially stocked with forest trees not more than ten years old, when
89 planted with a sufficient number of additional trees to assure a spacing
90 of approximately eight by eight feet over the entire area, and open land
91 planted with forest trees not less than seven hundred to the acre,
92 provided in each case the trees planted shall be ash, chestnut, maple,
93 oak, tulip, white pine, red pine, Scotch pine, European larch or
94 Norway spruce, or any other kinds of trees approved by the State
95 Forester, and provided the State Forester shall approve the manner in
96 which the trees are planted, may be classified as forest land as
97 specified in section 12-96, as amended by this act, and shall thereafter
98 be taxed annually at the local rate, but not more than ten mills in any
99 case, on a valuation of the land alone established and reestablished by
100 the assessors of the town as provided in section 12-97, as amended by
101 this act. Whenever a cutting has been made, except as specified in
102 section 12-100, a yield tax of ten per cent shall be levied on the value of
103 the material removed, such value to be determined as provided in
104 section 12-100. Whenever a timber crop has been removed, either in
105 one or several cuttings, and the land reforested, either naturally or by
106 planting, such land may be reclassified upon application by the owner,
107 or the existing classification may be continued and tax collected on the
108 established valuation as hereinbefore provided for the balance of the
109 uncompleted valuation period. If the existing classification is
110 continued, a revaluation shall be made at the end of such uncompleted
111 period and taxes thereafter assessed as hereinbefore provided. Any
112 owner of land classified under this section may, on or after October 1,
113 1972, but prior to October 1, 1973, and on or after October 1, 2010, but
114 prior to October 1, 2012, convert to the provisions of section 12-107d
115 without penalty, including, but not limited to, any penalty for the
116 value of any standing timber, provided a sale or donation of such land

117 to a non profit land preservation organization or the sale or donation
 118 of a permanent conservation easement upon such land preceeds such
 119 conversion. Any election to convert that is made between October 1,
 120 2010, and October 1, 2012, shall be finalized not later than October 1,
 121 2012. Any owner who elects to continue with such classification shall
 122 have a tax due that shall not exceed the tax due for a similarly situated
 123 landowner under the provisions of section 12-107d. Any owner who
 124 elects to no longer participate in such classification shall be subject to
 125 any applicable penalty as provided in this chapter. Any such owner
 126 desiring such conversion shall notify the board of assessors of the town
 127 in which the land is located by registered mail."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-96
Sec. 2	<i>from passage</i>	12-97
Sec. 3	<i>from passage</i>	12-98